

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY  
TOTAL CONSTRUCTION WORK IN PROGRESS COSTS  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2000 AND 2001

DESCRIPTION	2000 TOTAL	2001 TOTAL
PAYROLL	1,097,625.56	1,047,584.46
M&S ISSUES	484,392.84	588,070.47
M&S SALVAGE	(32,632.41)	(21,696.00)
TRANSPORTATION	186,040.14	173,870.25
VOUCHERS	5,329,001.01	4,802,830.58
STOREROOM	424,452.39	480,329.03
EXEMPT STOCK	257,958.78	175,529.58
INSURANCE	28,138.86	28,180.43
OVERHEAD	2,465,809.85	2,986,546.67
SMALL TOOLS	27,751.16	30,728.87
PENSION/PAYROLL TAX	91,002.48	87,561.04
MISC PLANT TRANSFERS	(23,933.24)	1,480,425.26
HEALTH & BENEFITS	140,164.63	142,683.36
401K COSTS CAPITALIZED	22,062.64	23,151.70
CASH	(61,727.46)	(33,245.98)
SUNDRY	(307,090.02)	(296,150.29)
INTEREST DURING CONSTRUCTION	0.00	10,483.28
 TOTAL COSTS	 10,129,017.21	 11,706,882.71